

DEPARTMENT OF EDUCATION
STATE OF LOUISIANA



MANAGEMENT LETTER
ISSUED APRIL 18, 2007

**LEGISLATIVE AUDITOR
1600 NORTH THIRD STREET
POST OFFICE BOX 94397
BATON ROUGE, LOUISIANA 70804-9397**

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Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor.

This document is produced by the Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. Six copies of this public document were produced at an approximate cost of \$14.22. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31. This report is available on the Legislative Auditor's Web site at www.la.state.la.us. When contacting the office, you may refer to Agency ID No. 3343 or Report ID No. 06801473 for additional information.

In compliance with the Americans With Disabilities Act, if you need special assistance relative to this document, or any documents of the Legislative Auditor, please contact Wayne "Skip" Irwin, Director of Administration, at 225-339-3800.



STEVE J. THERIOT, CPA
LEGISLATIVE AUDITOR

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March 7, 2007

DEPARTMENT OF EDUCATION
STATE OF LOUISIANA
Baton Rouge, Louisiana

As part of our audit of the State of Louisiana's financial statements for the year ended June 30, 2006, we considered the Department of Education's internal control over financial reporting and over compliance with requirements that could have a direct and material effect on a major federal program; we examined evidence supporting certain accounts and balances material to the State of Louisiana's financial statements; and we tested the department's compliance with laws and regulations that could have a direct and material effect on the State of Louisiana's financial statements and major federal programs as required by *Government Auditing Standards* and U.S. Office of Management and Budget Circular A-133.

The Annual Fiscal Report of the Department of Education is not audited or reviewed by us, and, accordingly, we do not express an opinion on that report. The department's accounts are an integral part of the State of Louisiana financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

In our prior management letter on the Department of Education for the year ended June 30, 2005, we reported findings relating to inadequate controls over the Migrant Education State Grant Program, untimely fiscal monitoring and reporting, the theft of computers, inadequate subrecipient monitoring over single audit reports, and the failure to develop a disaster recovery plan. The findings relating to inadequate controls over the Migrant Education State Grant Program, untimely fiscal monitoring and reporting, the theft of computers, and the failure to develop a disaster recovery plan have been resolved by management. The finding relating to inadequate subrecipient monitoring over single audit reports is addressed again in this letter.

Based on the application of the procedures referred to previously, all significant findings are included in this letter for management's consideration. All findings included in this management letter that are required to be reported by *Government Auditing Standards* will also be included in the State of Louisiana's Single Audit Report for the year ended June 30, 2006.

Untimely Completion of A-87 Payroll Certifications

The Department of Education (DOE) did not ensure that certifications for payroll expenditures charged to federal programs were completed and reviewed on at least a monthly basis. Office of Management and Budget (OMB) Circular A-87, “Cost Principles for State and Local Governments,” states that where employees work on multiple activities or cost objectives, a distribution of their salaries must be supported by personnel activity reports or equivalent documentation reflecting an after-the-fact distribution of the actual activity. These personnel activity reports must be prepared at least monthly, must be signed by the employee, and must be based on work performed and not on budget.

An expanded test of biweekly payroll certifications showed 12 of 154 (8%) of certifications tested were not completed within a month of the pay period ending date. All late certifications were for the Division of School and Community Service employees. The number of days between the pay period ending date and the date of the late certifications ranged from 38 to 89 days.

In addition, two payroll certifications for one former employee were missing. An assistant superintendent prepared and provided a notarized affidavit to replace one of the missing certifications, stating this employee was no longer employed by the department and had not completed the certification before separation from DOE. She reported she was this employee’s supervisor, was aware of the employee’s activities during that pay period, and certified how the employee’s time was divided among three different federal programs for this pay period based on a review of the employee’s work product. This affidavit was completed after our request for the certification and eight months after the pay period. The assistant superintendent later reported she could not provide the work product on which she had said she based her certification and that she had actually used budget projections as the basis for the certification. Because of these weaknesses, DOE may not be able to ensure expenditures charged to federal programs are fairly and accurately allocated.

Management should establish and enforce policies and procedures for completing and reviewing timely A-87 payroll certifications. Management concurred with the finding and outlined a corrective action plan (see Appendix A, pages 1-2).

Inadequate Subrecipient Monitoring Over Single Audit Reports

For the second consecutive year, DOE did not adequately follow up on single audits of its subrecipients. OMB Circular A-133 requires pass-through entities for federal awards to (1) ensure subrecipients expending \$500,000 or more in federal awards during a fiscal year have a single audit; (2) issue a management decision on audit findings within six months after receipt of the subrecipient’s audit report; and (3) ensure the subrecipient takes appropriate and timely corrective action. OMB Circular A-133 further states that a management decision means the evaluation by the pass-through entity of audit findings and the issuance of a written decision as to what corrective action is necessary.

In a test of four single audit reports containing findings that DOE received from subrecipients, DOE failed to issue timely management decisions for certain findings in three reports (75%). One of these decisions was issued two months late, one was issued three months late, and one has not yet been issued although the due date was over two months ago.

Management has failed to adequately stress the importance of a timely followup on single audits of its subrecipients. Inadequate resolution of findings from the single audits of subrecipients results in DOE's noncompliance with federal regulations and could result in repeat findings in subsequent single audits of subrecipients, including possible continued misuse of federal funds by subrecipients.

The department should issue management decisions on findings in single audits of its subrecipients within six months after receipt of the subrecipient's audit report and ensure the subrecipient takes appropriate and timely corrective action. Management concurred with the finding and outlined a corrective action plan (see Appendix A, pages 3-4).

Inadequate Fiscal Monitoring

DOE has not implemented adequate internal control to ensure that federal regulations and departmental policies regarding fiscal monitoring of federal awards are followed. Various regulations and policies govern fiscal monitoring of subrecipients including the following:

- OMB Circular A-133 requires a pass-through entity of federal awards to inform subrecipients of the Catalog of Federal Domestic Assistance (CFDA) program title and name of the federal awarding agency; issue a management decision on audit findings within six months after receipt of the subrecipient's audit report; and ensure the subrecipient takes appropriate and timely corrective action.
- OMB Circular A-87 states that when employees are expected to work solely on a single federal award or cost objective, charges for their salaries and wages should be supported by periodic certifications that the employee worked solely on that program for the period covered by the certification. These certifications should be prepared at least semi-annually and signed by the employee or supervisor having first hand knowledge of the work performed by the employee. Pass-through entities of federal awards are required to determine if subrecipients are complying with this requirement.
- 20 USC 6721(c) states that a Local Educational Agency (LEA) may receive funds under Title 1 only if state and local funds will be used in participating schools to provide services that, taken as a whole, are at least comparable to services that the LEA is providing in schools not receiving

Title 1. State Educational Agencies are required to determine if LEAs are complying with the comparability requirements.

- DOE policy AP 6.15 requires that corrective action plans address findings with questioned costs in a timely manner. Grant administrators should notify Appropriation Control of any disallowed cost to be returned to DOE and any approved repayment schedule.

Our consideration and testing of department fiscal monitoring noted the following:

- In a test of award letters to subrecipients for 11 federal programs, DOE misidentified the federal awarding agency on one and did not include the correct CFDA title on another.
- In a test of DOE's followup to findings in 10 fiscal audits performed by the DOE Education Finance department, management decisions were not issued within six months of the original report date for four findings noted in three audits. Two management decisions were issued four and six months late. Two management decisions had not been issued 15 months after the report date.
- In a test of two Education Finance fiscal audits of subrecipients, DOE auditors failed to take exception when subrecipients did not have appropriate A-87 payroll certifications to support payroll charges to federal programs. In one instance, certifications were not on file. In another, the certifications were dated four months before the end of the covered period. Rather than documenting these exceptions and ensuring that the subrecipients developed a corrective action plan, the DOE auditors encouraged the subrecipients to prepare notarized affidavits certifying that the employees had worked 100% on the federal programs charged, despite the fact that over two years had passed since the payroll charges had occurred.
- In four of 24 subrecipient program reviews (17%) considered, we found no evidence that DOE monitors had reviewed Title 1 comparability requirements.
- For one subrecipient, DOE program monitors failed to establish a timeline to repay \$2,050 in disallowed costs and failed to notify Appropriation Control of the disallowed costs.

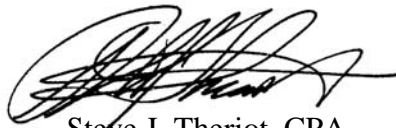
Management has not adequately emphasized the importance of subrecipient monitoring. Inaccurate dissemination of award information results in DOE's noncompliance with federal regulations. Failure to issue timely management decisions and to require subrecipients to develop corrective action plans for the department's findings could result in repeat findings in subsequent audits of subrecipients, including the possible continued misuse of federal funds by subrecipients.

Management should ensure that federal regulations and departmental policies regarding fiscal monitoring of federal awards are followed. Management concurred with the finding and outlined a corrective action plan (see Appendix A, pages 5-10).

The recommendations in this letter represent, in our judgment, those most likely to bring about beneficial improvements to the operations of the department. The varying nature of the recommendations, their implementation costs, and their potential impact on the operations of the department should be considered in reaching decisions on courses of action. Findings relating to the department's compliance with applicable laws and regulations should be addressed immediately by management.

This letter is intended for the information and use of the department and its management and is not intended to be, and should not be, used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this letter is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Steve J. Theriot', is written over a horizontal line.

Steve J. Theriot, CPA
Legislative Auditor

JDH:WG:PEP:dl

DOE06

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Management's Corrective Action
Plans and Responses to the
Findings and Recommendations



STATE OF LOUISIANA
DEPARTMENT OF EDUCATION
POST OFFICE BOX 94064, BATON ROUGE, LOUISIANA 70804-9064
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November 29, 2006

Mr. Steve J. Theriot, CPA
Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Theriot:

RE: Untimely Completion of A-87 Payroll Certifications

The Department concurs with the finding regarding the untimely completion of twelve (12) A-87 Payroll Certifications and will implement corrective action as outlined below by March 31, 2007. Mrs. Donna Nola-Ganey, Assistant Superintendent, is responsible for corrective action.

Corrective action will be comprised of conversion of A-87 manual paper forms to the entry of A-87 reporting within the State's SAP payroll system. This reporting change will move the A-87 reporting from a bi-weekly and semi-annual basis to a daily reporting mechanism and eliminate the separate completion of a paper form. A-87 certifications will be attested through the employee's time sheets. This A-87 model has been demonstrated to the appropriate federal agencies and has received their praise and recommendation for use.

Full Department implementation of this model had been planned September 2005. However, as the disaster events of Hurricanes Katrina and Rita unfolded, full implementation was delayed, and collection of some forms was also delayed.

We have interviewed Department staff involved and think there was a misunderstanding in communication regarding the work product and basis of charge to the federal programs. The individual involved was a student worker and was not responsible for producing an actual work product. It is Department policy that all salaries are certified based on actual work performed rather than budgeted salary, and we believe that occurred in this instance, even though it was not adequately communicated.

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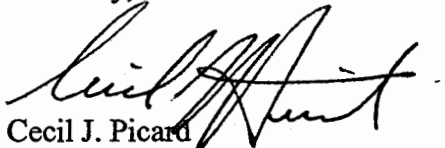
Mr. Steve J. Theriot, CPA
Page Two
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The Department takes very seriously its obligation to properly charge all federal programs and is continuing to work diligently to accomplish this objective. We appreciate the assistance your staff provides on a daily basis to assist us in the process of continual improvement of our operations.

If you have additional questions concerning this response, please contact Patrick Weaver, Deputy Undersecretary, at (225) 342-2098 or by e-mail at patrick.weaver@la.gov.

Thank you for your continued assistance.

Sincerely,



Cecil J. Picard
State Superintendent of Education

CJP/DNG/kcl

c: Carole Wallin
Beth Scioneaux
Janet Hoffpauir
Patrick Weaver
Donna Nola-Ganey



STATE OF LOUISIANA
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November 29, 2006

Mr. Steve J. Theriot, CPA
Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Theriot:

RE: Inadequate Subrecipient Monitoring Over Single Audit Reports

The Department of Education concurs with the finding regarding Inadequate Subrecipient Monitoring Over Single Audit Reports. The Department understands the importance and takes very seriously the responsibility of the monitoring of the subrecipients and their use of funds. The Department has been committed to improving our monitoring over single audit reports of our subrecipients' expending \$500,000 or more in federal awards. On October 4, 2005, the Department's Bureau of Internal Audit conducted OMB Circular A-133 inservice training regarding Audits of State, Local Governments, and Nonprofit Organizations.

Facts Related to this Finding

After the storms in the fall of 2005, the Department of Education received budget cuts, and positions were eliminated. The Division of Student and School Accountability and Assistance lost many positions. Some staff, concerned about losing their jobs in the near future, left the Department while they were still able to find employment elsewhere. The individuals responsible for the monitoring of single audit reports were some of the individuals leaving the Department. These vacancies and budget cuts created a need for two divisions (The Division of Special Populations and the Division of Student and School Accountability and Assistance) to be combined into one division.

In January 2006, The Division of Educational Improvement and Assistance was established within the Office of Student and School Performance. A new section, Program Review, was created and given the responsibility of monitoring single audit reports. It took the entire month of January for the staff of the newly created division to settle into their new roles and responsibilities. Since many single audits are received in January, some were inappropriately filed during this period of flux, and our staff shortage impeded our follow-up measures.

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Mr. Steve J. Theriot, CPA
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Corrective Action Plan

- A new position, Administrative Assistant – EPC4, is being created within the Division of Educational Improvement and Assistance. This position will have the division's responsibility of addressing and tracking any and all single audit reports and the district responses of corrective action as needed. It is the intent of the Division Director to have the individual in place prior to the start of the next calendar year.
- The contact person for this specific DOE corrective action plan is:

Susan A. Ayse, Ed.D., Director
Division of Educational Improvement and Assistance
(225) 342-3513
susan.ayse@la.gov

If you have additional questions concerning this response, please contact Patrick Weaver, Deputy Undersecretary, at (225) 342-2098 or by e-mail at patrick.weaver@la.gov.

Sincerely,



Cecil J. Picard
State Superintendent of Education

CJP:saa

c: Carole Wallin
Beth Scioneaux
Janet Hoffpauir
Patrick Weaver
Susan A. Ayse, Ed.D.



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February 2, 2007

Mr. Steve J. Theriot, CPA
Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Theriot:

RE: Inadequate Fiscal Monitoring

The Department of Education (DOE) concurs with the finding regarding Inadequate Fiscal Monitoring. The DOE understands the importance and takes very seriously the responsibility of ensuring that federal regulations and departmental policies regarding the fiscal monitoring of federal awards are followed. Findings identified by your staff as well as DOE responses/corrective actions are provided as follows:

Finding: In a test of award letters to subrecipients for eleven federal programs, the DOE misidentified the federal awarding agency on one and did not include the correct DFDA title on another.

The Strategies to Empower People (STEP) award notifications, funded by Temporary Assistance for Needy Families (TANF), listed the United States Department of Education as the federal awarding agency instead of the United States Department of Health and Human Services. The DOE revised the grant award notifications on October 25, 2006, after the auditor brought the error to their attention.

DOE Response: The DOE concurs with the finding of the wrong name on the Strategies to Empower People (STEP) award notification. As noted, the DOE revised the grant award to reflect the correct federal awarding agency. Additional reviews have been put in place to ensure the correct federal agency is listed on the grant award. It has been stressed to staff again the importance of the requirement that the correct federal awarding agency be listed on the grant award. Beth Scioneaux, Acting Deputy Superintendent for Management and Finance, is responsible for corrective action.

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Finding: Improving Teacher Quality award notifications did not identify the correct CFDA title. Rather, the department identified the award by the related section of law – Title II, Part A, Teacher and Principal Training & Recruiting Fund.

DOE Response: The DOE concurs with the finding. The grant award templates have been revised to reflect both the program title as identified on the federal grant award and the CFDA title. Beth Scioneaux, Acting Deputy Superintendent for Management and Finance, is responsible for corrective action.

Finding: In a test of DOE's follow-up to findings in ten fiscal audits performed by the DOE Education Finance department, management decisions were not issued within six months of the original report date for four findings noted in three audits. Two management decisions were issued four and six months late. Two management decisions had not been issued 15 months after the report date.

DOE Response: The DOE concurs with the finding. A new position, Administrative Assistant – Education Program Consultant 4, is being created within the Division of Educational Improvement and Assistance. This position will have the division's responsibility of addressing and tracking any and all single audit reports and the district responses of corrective action as needed. It is the intent of the Division Director to have the individual in place within the next two weeks. Dr. Susan Aysonne, Director of the Division of Educational Improvement and Assistance, is responsible for corrective action.

Finding: In a test of two Education Finance fiscal audits of subrecipients, DOE auditors failed to take exception when subrecipients did not have appropriate A-87 payroll certification to support payroll charges to federal programs. In one instance, certifications were not on file. In another, the certifications were dated four months before the end of the covered period. Rather than documenting these exceptions and ensuring that the subrecipients developed a corrective action plan, the DOE auditors encouraged the subrecipients to prepare notarized affidavits certifying that the employees had worked 100% on the federal programs charged, despite the fact that over two years had passed since the payroll charges had occurred.

DOE Response: The DOE remains committed to accurately and appropriately complying with the time certification requirements for federal programs set forth in OMB Cost Circular A87. The DOE has previously advised school districts to follow the practices we have developed which permit the use of notarized affidavits. These practices are based on recommendations of legal counsel who work directly with the DOE and the U.S. Department of Education in federal grants and OMB cost circular trainings. They have assisted us with the development of policies and procedures which were reviewed by the U.S. Department of Education. As corrective action for previous instances where questioned costs arose due to missing or incorrect biweekly or semi-annual OMB A87 time certification forms, the federal granting agencies and OMB have accepted notarized affidavits from either the employee or his/her supervisor as valid for OMB A87 time certification purposes. Granting agencies to date have not required a return of funds where we have been able to provide notarized affidavits of work performed. We will seek additional guidance and pursue resolution of this issue through the U.S. Department of Education as recommended by the Legislative Auditor. Kitty Littlejohn, Director of the Division of Appropriation Control, and Charlotte Stevens, Acting Director of the Division of Education Finance, are responsible for corrective action.

Finding: In four of twenty-four subrecipients program reviews (17%) considered, we found no evidence that DOE monitors had reviewed Title 1 comparability requirements.

DOE Response: In practice, the DOE does monitor comparability requirements of state and local funds. To strengthen this process, the DOE will specifically add this activity to our fiscal audit plan and monitoring instrument. The DOE will submit the draft audit plan to the legislative office by February 28, 2007.

Districts have been provided with a comparability worksheet, which helps in the calculation of same. This comparability calculation has become a part of the eGMS training, as well as new director trainings. Dr. Susan Aysenne, Director of the Division of Educational Improvement and Assistance, is responsible for corrective action.

Finding: For one subrecipient, DOE program monitors failed to establish a timeline to repay \$2,050 in disallowed costs and failed to notify Appropriation Control of the disallowed costs. (St. John Parish School Board: Repayment of disallowed costs for CFDA #84.367)

DOE Response: The Technical Assistance and Administration (TA & A) Section in the Division of Professional Development, which is responsible for the administration of Title II, Part A, "Improving Teacher Quality State Grants (CFDA #84.367)," concurs with the finding that a repayment schedule was not established with the St. John Parish School Board in the amount of \$2,050.84 for disallowed costs.

The following steps have been taken to address this finding.

1. The Division of Appropriation Control has been contacted to ensure adherence to the DOE process and procedures for requesting repayment of disallowed cost.
2. A letter from the DOE will be sent to the Superintendent of St. John Parish Schools requesting the repayment of the disallowed costs.
3. The DOE has defined the timelines for the Local Education Agency (LEA) to address the finding and complete the necessary process for ensuring repayment of disallowed costs.
4. The LEA will send the repayment of the disallowed costs to the TA & A Section Leader, to ensure that the repayment is received within the established timelines. A copy of the correspondence from the LEA and a copy of the check will be placed in the monitoring binder. The check will be delivered to Appropriation Control for processing.

To ensure all audit findings and findings in the consolidated monitoring reports are addressed within the required timelines, the TA & A Section has revised its procedures as follows:

1. All correspondence is logged in by the Administrative Assistant and forwarded to the Section Leader for review.
2. The Section Leader reviews all audit and monitoring reports to identify finding(s). The Section Leader meets with the appropriate staff person to review findings. This information is recorded in the electronic tracking database.
3. The TA & A Section Leader and appropriate staff member complete the "plan of action" for each finding. The plan includes the name of the LEA, district contact, LEA notification date, actions needed to resolve findings, and required resolution date. This information is included in the electronic tracking database, which is located on the shared drive.

4. An electronic notification with scheduled periodic reminders will be programmed into the TA & A Section Calendar to prompt the Division Director, Section Leader and appropriate staff to follow-up on requests for resolution within the established timelines.
5. A courtesy call will be placed by the TA & A Section Leader to the LEA seven (7) days prior to the due date for an update on the status of the LEA's response to the finding(s). Any concerns that may impact the successful resolution of the finding(s) within established timelines will be immediately reported to the Division Director.
6. The TA & A Section Leader will review the LEA's written response to the findings with the Division Director and the appropriate staff member to determine if the actions taken by the LEA are acceptable to resolve the finding or if additional actions are warranted.
7. In the event the findings include a repayment of disallowed costs in order to resolve the audit finding, the LEA will be directed to mail the payment to the TA & A Section Leader. This will ensure that the repayment of funds has been completed within the established timelines. A copy of all correspondence related to the findings, including a copy of the check for repayment, is maintained in the section's monitoring notebook. The check will be hand-delivered to Appropriation Control for processing. Staff in Appropriation Control will initial and date the correspondence/check to indicate receipt.
8. Once the review of the written response to the findings is completed, the TA & A Section Leader will prepare the final management decision letter that will be sent to the LEA superintendent. The letter will either notify the LEA of the acceptance of their response and the closing of the finding or the acceptance of the corrective action plan. Copies of the correspondence will be forwarded to appropriate LDE staff. Copies of all correspondence related to the finding will be maintained by the TA & A Administrative Assistant.

These revised procedures are in alignment with Policy No. AP 6.15 Oversight-Resolution of Findings, State of Louisiana, Department of Education, Administrative Policies. Kathy Mouton, Director of the Division of Professional Development, is responsible for these proposed corrective actions.

The Department takes very seriously the obligation of ensuring that all fiscal monitoring practices are properly carried out and continues to work diligently to accomplish this objective. We appreciate the ongoing assistance your staff provides in this process.

Mr. Steve J. Theriot, CPA
Page Six
February 2, 2007

If you have additional questions concerning this response, please contact Patrick Weaver, Deputy Undersecretary, at (225) 342-2098 or by e-mail at patrick.weaver@la.gov.

Thank you for your continued assistance.

Sincerely,



Cecil J. Picard
State Superintendent of Education

CJP/PDW

c: Carole Wallin
Beth Scioneaux
Janet Hoffpauir
Patrick Weaver
Kitty Littlejohn
Charlotte Stevens
Sheila Talamo
Kathy Mouton
Susan Ayseenne, Ed.D.
Janice Zube